Point Foundation
Chart of Accounts

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Account#	Account Name	Type
10000	ASSETS	TYPE: C
10100	CURRENT ASSETS	D(B)
10200	Cash - WestAmerica Bank	1
10400	Cash - Wells Fargo/San Diego	1
10600	Petty Cash	1
10800	Cash - WestAmerica/Dir Mail	1
11000	Cash/CD - ~~1st Nationwide~~	1
11900	TOTAL CASH IN BANK	5
12109	A/R - Distributor	1
12110	A/R Dist Loss Reserve (Cr)	1
12409	A/R - Mailing List	1
12500	A/R - Miscellaneous	1
12600	A/R The Well	1
12700	A/R Chronicle	1
12900	A/R - Employee - Advances/SB reimb SB WT	1
13000	TOTAL ACCOUNTS RECEIVABLE	4
15409	Inventory - WER	1
15500	Inventory - NWEC/Random Hse.	1
15700	Reserve for Obsolescence	1
16900	TOTAL INVENTORY	3
18900	TOTAL CURRENT ASSETS	6
20000	FIXED ASSETS	D
21001	Furniture & Equipment	1
21900	TOTAL FIXED ASSETS	5
22101	Accumulated Depreciation(Cr)	1
22900	FIXED ASSETS (LESS DEPR.)	5
25000	OTHER ASSETS	D
26000	Investments: Zomeworks	1
26100	Reserve for Losses	1
26200	Investments: The WELL	1
27000	Deposits	1
27100	Prepaid Taxes	1
27200	Prepaid Expense	1
29500	Suspense	1
29800	TOTAL OTHER ASSETS	4
29900	TOTAL ASSETS	9(B)
30000	LIABILITIES & EQUITY	TYPE: C
30100	CURRENT LIABILITIES	D
30200	A/P - Trade	1
30300	A/P - Miscellaneous	1
30400	A/P - NWEC/Random House	1
30600	A/P THE WELL	1

11200 CASH - CCS POSTAL ACCT.

12800 A/R Employee Kaeser W/H

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Account#	Account Name	Type
30700	A/P - Chronicle	1
32000	Contracts Payable - Current	1
32100	Notes Payable - Current	1
33000	SWT Payable	1
33100	SDI Payable	1
33200	FWT Payable	1
33300	FICA Payable	1
33400	Kaiser Health Payable	1
33500	Sales Tax Payable	1
34500	Taxes Payable - Other	1
35500	Sub. Adv. - Current	1
35509	Sub. Adv. - Current - WER	1
35900	TOTAL CURRENT LIABILITIES	7
36000	LONG TERM LIABILITIES	D
36100	Contract Payable - Long Term	1
37900	TOTAL LONG TERM LIABILITIES	6
39900	TOTAL LIABILITIES	8
42700	Fund Surplus Beginning	1
43000	INCREASE/(DECREASE) IN FUND	R
49900	TOTAL LIABILITIES & EQUITY	9(B)
50000	INCOME STATEMENT	TYPE: C
50100	SALES & ROYALTY INCOME	D
50200	Sales - Subscriptions	1
50400	Sales - Back Issues	1
50600	Sales - Mailing List	1
50800	Sales - Direct Distribution	1
51000	Sales - Warner (natl news)	1
52000	Book Sales:	1
52015	EWEC Income	1
52016	WESC Income	1
52017	Best of CG Income	1
52018	Media Lab Income	1
53000	Royalty Income:	1
53020	Signal Royalties	1
53025	Fringes Royalties	1
54899	Change in Sub Liability	1
54900	INCOME SUBTOTAL	3
55000	OTHER INCOME	D
55200	Chronicle Income	1
55400	Unclassifieds	1
55600	Misc Royalties	1
55800	Apple Income	1
56000	Contributions	1
56200	Interest Income	1
56400	Sale of Assets	1

36200 N/P-Long Term
36300 Subscription Advances - Long Term
36400 A/P - NWES/Random House

52021 - CD-ROM Income
52019 - Signal Income
52020 - Fringes Income
53030 CD-ROM Royalties

54000 Production Money
54020 Signal Prodn $
54025 Fringes Prodn $
54030 CD-ROM Prodn $

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Account#	Account Name	Type
58000	Miscellaneous Income	1
58900	TOTAL OTHER INCOME	2
59000	Grants Income	1
59800	TOTAL REVENUE	4(B)
60000	COST OF SALES	D(B)
60100	Circulation Pay:	1
60101	Circulation Salaries	1
60102	Circulation OPS	1
60200	Sub Fulfillment	1
60300	Circulation Promo:	1
60303	Misc Circ Promo	1
60304	Renewals	1
60305	Direct Mail	1
60306	Inserts	1
60307	Billing	1
60400	Credit Card Discount	1
60500	Direct Distributor	1
60600	Natl Newsstand (Warner)	1
60700	Printing Magazine	1
60800	Mailing List Fulfill	1
62000	Editorial Pay:	1
62001	Editorial Salaries	1
62002	Editorial OPS	1
62100	Writers/Contributors	1
62200	Misc Edit Expenses	1
62300	Computer Networks	1
62400	Pre-Press	1
63000	Research Pay:	1
63001	Research Salaries	1
63002	Research OPS	1
63100	Research Expense	1
64000	Production Pay:	1
64001	Production Salaries	1
64002	Production OPS	1
64100	Outside Production Work	1
64200	Production Supplies Expenses	1
65000	Apple Project:	1
65010	Apple Salaries	1
65012	Apple OPS	1
65013	Apple Expenses	1
65100	Signal Book Project:	1
65121	Signal Salaries	1
65122	Signal OPS	1
65123	Signal Expenses	1
65200	Fringes Project:	1
65227	Fringes OPS	1
66000	Purchases - Books:	1
66015	Buy EWEC's	1
66016	Buy WESC's	1

60203 MacSub Fulfillment: Expenses
" " : Salaries
60204

65228 FRINGES EXP.

65300 CD-ROM Project:
65331 CD-ROM salaries
" - OPS
65332 " - Expenses
65333

65400
65436 - GBN Salaries
654 -
65438 - GBN Expenses

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Account#	Account Name	Type
66017	Buy Best of CD's	1
66018	Buy Media Lab	1
66500	Fulfillment - Books:	1
66515	Fulfill EWEC	1
67000	Chronicle Expenses	1
69699	Change in Inventory	1
69700	TOTAL COST OF SALES	3
69800	GROSS MARGIN	6
70000	GENERAL & ADMINIST. EXPENSE	D(B)
70100	Office Pay:	1
70101	Office Salaries	1
70102	Office OPS	1
70200	Pub/Administrative Pay:	1
70201	Pub/Admin Salaries	1
70202	Pub/Admin OPS	1
70203	Pub/Admin Pre-Project	1
71000	Insurance:	1
71003	Insurance - Workers Comp	1
71004	Insurance - Other	1
71200	Kaiser Health Plan	1
71400	Taxes - Other	1
71600	Taxes - Payroll	1
72000	Office/Computer Supplies	1
72200	Equip Rent/Maint/Spls - Copiers	1
73000	Telephone	1
73200	Postage	1
73400	Rent + Bldg Maint:	1
73403	Container Rent	1
73404	Building Rent	1
73405	Maintenance	1
73600	Utilities	1
75000	Legal/Profsl/Copyright	1
75200	Agent Commissions	1
75400	Interest + Penalties	1
75600	Bank Service Fees	1
78000	Misc Expense	1
78200	Prior Yr Exp + Adj	1
78400	WELL repay expenses	1
79900	TOTAL GEN. & ADMIN. EXPENSE	5
86500	Grants Expense	1
90000	CHANGE IN FUND BALANCE	8

66019 Buy SIGNAL
66028 Buy FRINGES

71100 - Pd Holidays

+ Typesetter - toner, spls

73800 Depn Expense ?